



W.P.(MD).No.21923 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.09.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.21923 of 2024

and

W.M.P.(MD)Nos.18575 and 18576 of 2024

M.Malarmaran

... Petitioner

Vs.

Assessment Unit,
Government of India,
Ministry of Finance,
Income Tax Department,
New Delhi.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the respondent in DIN:ITBA/AST/S/147/2023-24/1058314668(1)) dated 29.11.2023 and quash the same as illegal.

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.N.Dilip Kumar
Sanding Counsel

ORDER

The Writ Petition is filed challenging the impugned order dated 29.11.2023 passed by the respondent under Section 147 of the Income Tax Act,



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relating to the assessment year 2017-2018.

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2. After submitting for a brief while, the learned counsel for the petitioner seeks liberty of this Court to file a statutory appeal along with the condone delay application to which the learned counsel for the respondent does not have any objection.

3. In view thereof, the petitioner is at liberty to file a statutory appeal within a period of two weeks from the date of receipt of a copy of this order. On such filing, the same shall be entertained without reference to limitation subject to complying with all other conditions relating to filing of the appeal.

4. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

18.09.2024

Index : Yes / No
Internet : Yes/ No
PJJ



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MOHAMMED SHAFFIQ, J.

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